

RECORDATION NO.

27359-F
FILED

NOV 25 '08 -8 00 AM

SURFACE TRANSPORTATION BOARD

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OF COUNSEL
URBAN A. LESTER

November 25, 2008

Anne K. Quinlan, Esq.
Acting Secretary
Surface Transportation Board
395 "E" Street, S.W.
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease Supplement No. 4, dated as of November 25, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Equipment Lease Agreement previously filed with the Board under Recordation Number 27359.

The names and addresses of the parties to the enclosed document are:

Lessor: M&T/Tate & Lyle Ingredients Trust 2008A LLT
c/o U.S. Bank, National Association, not in its
individual capacity but solely as Owner Trustee
225 Asylum Street
Hartford, Connecticut 06103

Lessee: Tate & Lyle Ingredients Americas, Inc.
2200 East Eldorado Street
Decatur, Illinois 62521

Anne K. Quinlan, Esq.
November 25, 2008
Page 2

A description of the railroad equipment covered by the enclosed document is:

125 tank cars: STSX 52200 - STSX 52324.

A short summary of the document to appear in the index is:

Memorandum of Lease Supplement No. 4.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to be 'R. W. Alvord', with a stylized, cursive script.

Robert W. Alvord

RWA/sem
Enclosures

NOV 25 '08 -8 00 AM

MEMORANDUM OF LEASE SUPPLEMENT NO. 4

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE SUPPLEMENT NO. 4 dated as of this 25th day of November, 2008, is made by M&T/TATE & LYLE INGREDIENTS TRUST 2008A LLT ("Lessor") and TATE & LYLE INGREDIENTS AMERICAS, INC. (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Lease Supplement No. 4 (the "Supplement") dated as of the date hereof to that certain Equipment Lease Agreement M&T/Tate & Lyle Ingredients Trust 2008A LLT (the "Lease"), dated as of January 29, 2008 covering the equipment listed on Schedule A hereto (the "Equipment").

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Lease and Supplement, the respective interests therein of the Parties and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

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I certify that I hold the title set forth below, that this instrument was signed on behalf of the Owner Trustee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Owner Trustee. I further declare under penalty of perjury that the foregoing is true and correct.

M&T/TATE & LYLE INGREDIENTS TRUST 2008A LLT

BY: U.S. BANK TRUST NATIONAL ASSOCIATION, as Owner Trustee

By: 
Name: Arthur L. Blakeslee
Title: Vice President

STATE OF Connecticut)
COUNTY OF Hartford)

ss Hartford

On this 25th day of November, 2008, before me personally appeared, Arthur L. Blakeslee, to me personally known, being by me duly sworn, says that he is the Vice President of U.S. Bank Trust National Association and that the said instrument attached hereto was signed on behalf of such association under the authority of the board of directors on November 25, 2008 and he acknowledged that the execution of the said instrument was the act and deed of such association.


Notary Public in and for
the State of Connecticut

Karen R. Felt

KAREN R. FELT
NOTARY PUBLIC
My Commission Expires 02/28/2009

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

TATE & LYLE INGREDIENTS AMERICAS, INC.

By: 
Name: Ralph Tizora
Title: Treasurer

STATE OF ILLINOIS)
) ss
COUNTY OF MACON)

On this 21st day of November, 2008, before me personally appeared, Ralph Tizora, to me personally known, being by me duly sworn, says that he is the Treasurer of Tate & Lyle Ingredients Americas, Inc. (the "Corporation") and that the said instrument attached hereto was signed on behalf of the Corporation under the authority of the board of directors on November 21, 2008, and he acknowledged that the execution of the said instrument was the act and deed of the Corporation.

Notary Public in and for
the State of Illinois



Michelle D. Mowry
NOTARY PUBLIC

SCHEDULE A

Description of Items of Equipment

125 19,600 Gallon Tank Cars

STSX 52200
STSX 52201
STSX 52202
STSX 52203
STSX 52204
STSX 52205
STSX 52206
STSX 52207
STSX 52208
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STX 52305

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 11/25/08



Robert W. Alvord